

The Second Sunday in Lent

March 4 2023

“God’s gracious accounting to you through faith in Christ!”

Romans 4:3-5

By Rev. Ed Weber

Grace to you and peace from God the Father and our Lord and Savior Jesus Christ, Amen.

Dear brothers and sisters in Christ, our text for this 2nd Sunday in Lent is from our Epistle reading Romans 4:3-5. I’ll begin at the first verse.

“What then shall we say that Abraham our father^[a] has found according to the flesh? ²For if Abraham was justified by works, he has *something* to boast about, but not before God. ³For what does the Scripture say? “Abraham believed God, and it was accounted to him for righteousness.” ⁴Now to him who works, the wages are not counted as grace but as debt. ⁵But to him who does not work but believes on Him who justifies the ungodly, his faith is accounted for righteousness,”

Here ends our text.

Are you pretty good at counting? Balancing the family budget? Maybe it’s not perfect but it’s not running a 31 Trillion dollar deficit like our national government you might say.

We’re taught at a young age that your work equals a just pay.

“Now to him who works, the wages are not counted as grace but as debt.”

When I was in grade school, I picked strawberries for a farmer whose farm bordered our home. 10 cents a quart. I learned pretty quickly that the faster I picked the more money I made to go buy baseball cards and gum and anything else a ten-year-old enjoys. It was with great pride that I presented my days work, usually about 30 quarts of strawberries, and received my \$3.

And each of you have known what to expect on your paydays, right?

Even in the parable of the vineyard workers, the ones who worked longest, in the heat of the day, according to their accounting, deserved more than the ones who worked only a few hours.

But, God's method of accounting when it comes to spiritual matters is completely different. You can throw out all your calculators because our methods don't compute when it comes to getting into heaven. And we see from our text that it is a good thing, the best thing, not only for Abraham, but as Paul explains, for Jews and Gentiles alike.

If anyone had something to boast of, Abraham certainly did according to the flesh, that is, human achievement. He had worked hard and God had blessed him with much livestock, silver and gold. He certainly obeyed God when God told him to leave his land and go to Canaan at the age of 75. And certainly he was of the line of Shem, one of the two sons of Noah, who was blessed along with Japheth, for not shaming Noah like Ham had done.

But of course, Abraham wasn't without faults either. He lied about who his wife was in Egypt, passing her off as his sister. It was a technicality because the two shared the same father but not the same mother.

But God's accounting didn't factor in any of his good works and then subtract his faults. When God showed Abraham showed him all the stars of the heavens, He said:

“Look now toward heaven, and count the stars if you are able to number them.” And He said to him, “So shall your descendants be.”

6 And he believed in the Lord, and He accounted it to him for righteousness.”

Belief in the Lord and Abraham was credited with righteousness from the Lord. That's it. God's righteousness is counted to Abraham. It's imputed. It's put it in the credit column and all the evil is erased.

And this holds true not only for Abraham but for all of us ungodly people who believe in the Lord Jesus Christ by faith.

“5 But to him who does not work but believes on Him who justifies the ungodly, his faith is accounted for righteousness,”

Nothing you and I have done or ever will do can help us get holier with God or help our eternal judgment to enter heaven. It is all a gracious gift of accounting by God Himself.

To further support this amazing method of God's accounting, Paul quotes Scripture, Psalm 32.

“just as David also describes the blessedness of the man to whom God imputes righteousness apart from works:

**7 “Blessed are those whose lawless deeds are forgiven,
And whose sins are covered;**

8 Blessed is the man to whom the Lord shall not impute sin.”

How can God do such a thing? How can He not impute sin but impute righteousness? How can sins be covered with righteousness. Doesn't God use a calculator?

Sure He does. But He's got another column of credit that He moves into our column. His Son Jesus' righteousness. His Son Jesus' perfect obedience. God substitutes, imputes, counts Jesus' righteousness for you. How can He do this? Out of love! Pure grace! Jesus is punished so that we would be freed from sin!

Even in Abraham's old age and Sarah's old age, Abraham believed that God would give him the Descendent in whom all the nations would be blessed – Jesus Christ!

So, Paul concludes chapter 4 with these words:

“20 He (Abraham) did not waver at the promise of God through unbelief, but was strengthened in faith, giving glory to God, 21 and being fully convinced that what He had promised He was also able to perform. 22 And therefore “it was accounted to him for righteousness.”

23 Now it was not written for his sake alone that it was imputed to him, 24 but also for us. It shall be imputed to us who believe in Him who raised up Jesus our Lord from the dead, 25 who was delivered up because of our offenses, and was raised because of our justification.”

We began the Lenten season remembering that we are dust and shall return to dust. We remembered our offenses, the cause of our dustiness and death. And we might be tempted to try to right the balance with our good works. But all of these efforts are futile!

We could never keep all the jots and tittles of the law. For God demands perfection. Only Jesus, the perfect Son of God could right the balance and be delivered up for our offenses and raised for our justification! He did it! And all who believe in Jesus are counted righteousness. That's it! End of story!

But, the vineyard workers complained saying we worked longer, shouldn't we deserve more? How does the owner of the vineyard, God Himself respond?

“Is it not lawful for me to do what I wish with my own things? Or is your eye evil because I am good?” 16 So the last will be first, and the first last. For many are called, but few chosen.”

It is by grace alone that you were chosen and given God's gracious accounting! What a joy this is to celebrate every day of your life. It is God's great love for you that He gives to you the very body and blood of Jesus today and tells you your sins are forgiven. You and I deserve none of this. But God counts Jesus' righteousness toward you and gives you His righteousness personally in the supper.

Ah, the early church had a little difficulty understanding this concept of grace didn't they, in Antioch? There the believing Gentile brothers and sisters gathered and Peter ate with them, communed with them as was the custom after eating to celebrate the Lord's Supper.

Peter had been given a special vision to go to Caesarea and speak to Cornelius in Acts chapter 10. All the unclean animals are clean according to God's accounting. Kill and eat Peter. But, but... There is no buts, what God calls clean is clean. And God was telling Peter that the Gentiles were also made clean by the blood of Jesus, even and especially not being circumcised like the Jewish believers. There in Caesarea, a Gentile home where Jews were not permitted to enter, the Holy Spirit descended upon the Gentiles and they too were baptized.

But, then in chapter 15 of Acts, Peter quickly forgot this gracious work of God and did something hypocritical – he got up and left the Gentiles when the Jewish brothers came. So we read in Galatians 2 how Paul corrected the matter.

11 Now when Peter had come to Antioch, I withstood him to his face, because he was to be blamed; 12 for before certain men came from James, he would eat with the Gentiles; but when they came, he withdrew and separated himself, fearing those who were of the circumcision. 13 And the rest of the

Jews also played the hypocrite with him, so that even Barnabas was carried away with their hypocrisy.

14 But when I saw that they were not straightforward about the truth of the gospel, I said to Peter before them all, “If you, being a Jew, live in the manner of Gentiles and not as the Jews, why do you compel Gentiles to live as Jews? 15 We who are Jews by nature, and not sinners of the Gentiles, 16 knowing that a man is not justified by the works of the law but by faith in Jesus Christ, even we have believed in Christ Jesus, that we might be justified by faith in Christ and not by the works of the law; for by the works of the law no flesh shall be justified.”

Straightforward about the truth! The Gospel of Jesus Christ is that we are saved by grace, Jews and Gentiles alike. You and I by the gift of faith that receives Jesus’ work on the cross and counts you righteous! What a gracious God we have who loved you and all people so much that He would give us His only begotten Son! Blessed are you whose are forgiven through faith in Jesus. Amen

The peace of God, which surpasses all understanding, will guard your heart and minds through Christ Jesus.” Amen. (Philippians 4:7)